

BUNKIE CITY COURT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/12/06

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June 20, 2006

Independent Accountants' Report

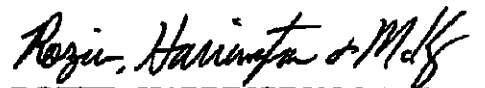
The Honorable James Nixon, Judge
Bunkie City Court

We have compiled the accompanying balance sheet of the Bunkie City Court – General Fund as of December 31, 2005, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the General Fund's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements present only the Bunkie City Court – General Fund, which is a component of the City of Bunkie, and do not purport to present fairly the financial position of the City of Bunkie as of December 31, 2005, and the changes in its financial position for the year then ended in conformity with accounting principals generally accepted in the United States of America.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

-Members-
American Institute of Certified Public Accountants • Society of Louisiana, CPAs

BUNKIE CITY COURT

A Component of the City of Bunkie

Balance Sheet - General Fund

December 31, 2005

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 6,335
Due From City Marshal's Office	<u>321</u>
TOTAL ASSETS	<u>\$ 6,656</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts payable	\$ 991
Other	<u>647</u>
TOTAL LIABILITIES	<u>\$ 1,638</u>
 <u>FUND EQUITY</u>	
Fund balance - unrestricted	<u>5,018</u>
TOTAL FUND BALANCE	<u>\$ 5,018</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,656</u>

See the Accompanying Accountants' Compilation Report

BUNKIE CITY COURT

A Component of the City of Bunkie

Statement of Revenue, Expenditures and Changes in Fund Balance

General Fund

For the Year Ended December 31, 2005

	General Fund
<u>REVENUES</u>	
Fines and Forfeitures	\$ 13,401
Interest Income	196
Total Revenues	<u>13,597</u>
<u>EXPENDITURES</u>	
Judicial:	
Advertisements	135
Bank Charges	137
Books and Periodicals	253
Dues	424
Judge's Retirement	672
Office Expense	3,507
Salaries and Wages	5,850
Seminars	2,051
Taxes - Payroll	469
Telephone	<u>2,810</u>
Total Expenditures	<u>16,308</u>
Excess (Deficit) Revenues Over Expenditures	<u>(2,711)</u>
Fund Balance at Beginning of Year	
As Originally Reported	7,279
Adjustment - To Separately Report City Marshal's Office	450
As Restated	<u>7,729</u>
Fund Balance at End of Year	<u>\$ 5,018</u>

See the Accompanying Accountants' Compilation Report